

Subject:	2020-21 Regional Internal Audit Plan
Presented by:	Geneviève Segu, Regional Internal Audit Manager
Meeting Date:	October 21, 2020
Purpose	<p>To provide the Audit Committee with the 2020-21 Regional Internal Audit Plan for their review and approval.</p> <p>This is in alignment with Ontario Regulation 361/10: Audit Committees (9) Duties of an Audit Committee 3(2&3)¹:</p> <ul style="list-style-type: none"> - “To make recommendations to the board on the content of annual or multi-year internal audit plans and on all proposed major changes to plans.”; and - “To ensure there are no unjustified restrictions or limitations on the scope of the annual internal audit.”
Content	<p>As per the Ministry of Education’s 2016: B10 memo, dated May 26, 2016, RIAT should conduct a minimum of two engagements at the Board during 2020-21. In addition, RIAT should perform follow-up procedures on outstanding recommendations from previous audits.</p> <p>The RIAM met with Management and discussed changes in the risk environment. The 2020-21 RIAT plan set out in Appendix 1 is subject to unknown factors that could impact the priorities of the current audit plan, such as:</p> <ul style="list-style-type: none"> • Another Covid outbreak affecting the Board’s operations; and/or • Updates from the Board’s SERM. <p>As such, Appendix 1 presents a best case scenario and proposes:</p> <ul style="list-style-type: none"> • The continuation of work started in 2019-20; • Cyclical follow-up procedures; • A placeholder to account for Management’s requests and potential changing priorities during the year; and • One new engagement, when and if time and situation allows.

¹ The full regulation is available at the following link <https://www.ontario.ca/laws/regulation/100361>

Key Considerations & Analysis	<p>RIAT intends to communicate with Audit Committee members on the progress and status of the engagements planned for the school year, along with those added during the year, if applicable.</p> <p>RIAT is flexible and ready to adapt to changes in the stated plan should this be necessary due to COVID19, other changes in priorities or other unforeseen circumstances.</p> <p>To assist the Audit Committee members with the approval of the 2020-21 Internal Audit Plan approval, the following is the list of audits performed thus far at OCDSB since the establishment of the RIAT:</p> <ul style="list-style-type: none"> 11-12 Compensation, Pay, Benefits 12-13 Accounts payable - Purchasing 13-14 Manage Facilities Operations 14-15 School Generated Funds 15-16 Occupational Health and Safety 15-16 Patch Management 15-16 School Generated Funds 16-17 Continuing Education 16-17 School Councils 17-18 Extended Day Program 17-18 Records & Information Management 19-20 Attendance Support Program 19-20 Attendance Data Visualization
Resource implications	<p>The RIAT's staff and budget was used to prepare this report, with no financial participation from the Ottawa-Carleton DSB.</p>
Communication/ Consultation	<p>RIAT held discussions with Management, using the board's Strategic Enterprise Risk Management Corporate Risk Profile as a reference to:</p> <ul style="list-style-type: none"> - Ensure alignment with the board's risk profile and priorities; and - Avoid duplication with existing Management's projects. <p>The RIAT updates and summarizes all status and next steps for all engagements on the current year's audit plan.</p>

Recommendations	That the Ottawa-Carleton District School Board Audit Committee: Recommends for approval the 2020-21 Internal Audit Plan as presented in Appendix 1.
Appendix	Appendix 1 - 2020-21 RIAT Plan Ottawa-Carleton DSB